

**ORDINANCE NO. 1724  
SERIES 2016**

**AN ORDINANCE IMPOSING AN ADDITIONAL 0.15 PERCENT SALES AND USE TAX BEGINNING JANUARY 1, 2018, TO BE USED FOR OPERATING AND MAINTAINING THE LOUISVILLE RECREATION/SENIOR CENTER AND POOL FACILITIES AT MEMORY SQUARE PARK, AND TO BE IMPOSED ONLY IF THE REGISTERED ELECTORS OF THE CITY APPROVE A BALLOT ISSUE FOR CONSTRUCTING, EXPANDING AND RENOVATING THE LOUISVILLE RECREATION/SENIOR CENTER AND THE POOL FACILITIES AT MEMORY SQUARE PARK; AND PROVIDING FOR THE SUBMISSION OF THE ORDINANCE TO A VOTE OF THE REGISTERED ELECTORS AT A SPECIAL ELECTION TO BE HELD NOVEMBER 8, 2016.**

**Section 1.** The following ordinance of the City of Louisville, Colorado, is hereby adopted to read:

**WHEREAS**, the City of Louisville (the “City”), is a Colorado home rule municipal corporation duly organized and existing under laws of the State of Colorado and the City of Louisville Home Rule Charter (the “City Charter”); and

**WHEREAS**, the members of the City Council of the City (the “City Council”) have been duly elected and qualified; and

**WHEREAS**, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer’s Bill of Rights (“TABOR”) requires voter approval for any new tax, any increase in any tax rate, the creation of any debt, and the spending of certain funds above limits established by TABOR; and

**WHEREAS**, pursuant to Article 12 and Section 4-8 of the City Charter, the City may authorize the issuance of bonds, the imposition of new taxes and the increase of a tax rate by ordinance and upon approval of the registered electors of the City; and

**WHEREAS**, pursuant to resolution adopted by the City Council, the City will hold a special election on November 8, 2016, as a coordinated election pursuant to the Uniform Election Code of 1992, as amended; and

**WHEREAS**, TABOR requires that the City submit ballot issues, as defined in TABOR, to the City’s registered electors on specified election days before action can be taken on such ballot issues; and

**WHEREAS**, November 8, 2016, is one of the election dates at which TABOR ballot issues may be submitted to the registered electors of the City pursuant to TABOR; and

**WHEREAS**, pursuant to Ordinance No. 1723, Series 2016, the City Council referred to the voters a TABOR ballot issue for the purpose of constructing, expanding and renovating the Louisville Recreation/Senior Center and the pool facilities at Memory Square Park; and

**WHEREAS**, the City Council is of the opinion that it should refer to the voters at the November 8, 2016 election a TABOR ballot issue concerning the imposition of an additional sales and use tax to begin January 1, 2018, and to be imposed only if the TABOR ballot issue referred by Ordinance No. 1723, Series 2016 is approved by the voters, with the net proceeds of the additional sales and use tax to be used for operating and maintaining the Louisville Recreation/Senior Center and pool facilities at Memory Square Park, as further stated in this ordinance.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOUISVILLE, COLORADO:**

**A. Subsection A of Section 3.20.200 of the Louisville Municipal Code, regarding the sales tax levy, is hereby amended to read as follows (words added are underlined; words deleted are ~~stricken through~~):**

**Sec. 3.20.200. Levy of tax; rate.**

A. There is hereby levied, and there shall be collected and paid, a sales tax equal to 3.15 ~~three~~ percent of the purchase price of tangible personal property at retail or the furnishing of services, except that (1) for the ten-year period beginning on January 1, 2014, there is hereby levied, and there shall be collected and paid, an additional sales tax of three-eighths of one percent of the purchase price of tangible personal property at retail or the furnishing of services, as authorized at the November 6, 2012 election, and (2) for the ten-year period beginning on January 1, 2009, there is hereby levied, and there shall be collected and paid, an additional sales tax of one-eighth of one percent of the purchase price of tangible personal property at retail or the furnishing of services, as authorized at the November 4, 2008 election.

**B. Section 3.20.300 of the Louisville Municipal Code, regarding the use tax levy, is hereby amended to read as follows (words added are underlined; words deleted are ~~stricken through~~):**

**Sec. 3.20.300. Levy of tax; rate.**

There is hereby levied, and there shall be collected and paid, a tax upon the privilege of using, storing, distributing, or otherwise consuming in the city any article of tangible personal property or services purchased, leased or rented from sources outside the city, on which a sales tax has not been paid and as specified in section 3.20.305 and upon rental of storage space within the city. The amount of

the tax shall be ~~3.65~~ 3.5 percent of the purchase price thereof.

**C. Section 3.20.600 of the Louisville Municipal Code is hereby amended by the addition of a new Subsection E to read as follows:**

**Sec. 3.20.600. Sales tax—Capital improvement fund - use of specified revenues.**

E. Revenues from the 0.15 percent rate of sales tax approved at the November 8, 2016 election shall be deposited in the General Fund and used for operating and maintaining the Louisville Recreation/Senior Center and pool facilities at Memory Square Park.

**D. Section 3.20.610 of the Louisville Municipal Code is hereby amended by the addition of a new Subsection C to read as follows (words added are underlined; words deleted are stricken through):**

**Sec. 3.20.610. – Use tax—Use of specified revenues.**

A. Revenues from a three-eighth percent rate of use tax shall be used exclusively for the acquisition of land in and around the city for open space buffer zones, trails, wildlife habitats, wetlands preservation and future parks; and for the development, construction, operation and maintenance of such open space zones, trails, wildlife habitats, wetlands and parks.

B. Revenues from a one-eighth percent rate of use tax shall be deposited into the historic preservation fund and the net proceeds of such one-eighth percent use tax shall be collected, retained and spent exclusively for the historic preservation purposes within historic Old Town Louisville as provided in subsection 3.20.605.B of this chapter.

C. Revenues from the 0.15 percent rate of use tax approved at the November 8, 2016 election shall be deposited in the General Fund and used for operating and maintaining the Louisville Recreation/Senior Center and pool facilities at Memory Square Park.

DC. Except as herein provided, all revenues from the use tax shall be deposited in such fund or funds as the city council shall designate.

ED. Except for those revenues subject to subsections A, ~~and B~~ and C of this section, the city council shall have the authority by resolution to waive or reduce the amount of use tax otherwise due and payable to the city pursuant to section 3.20.300 and to enter into agreements for the sharing or crediting of revenues from the tax imposed by said section 3.20.300, if city council determines

that such waiver, reduction, sharing or credit is in furtherance of a public purpose and the best interests of the city.

**Section 2.** City sales and use tax revenues are estimated to increase by up to \$575,000 in 2018 (the first full year in which the sales and use tax provided for in this ordinance is in effect). However, the revenues from said sales and use tax may be collected and spent, regardless of whether said revenues, in any year after the first full year in which said sales and use tax is in effect, exceed the estimated dollar amount stated above, and without any other limitation or condition, and without limiting the collection or spending of any other revenues or funds by the City of Louisville, under Article X, Section 20 of the Colorado Constitution or any other law.

**Section 3.** This ordinance shall not take effect unless and until a majority of the registered voters voting at the special election on November 8, 2016 vote “yes” in response to the following ballot title:

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$575,000 IN 2018 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER FROM THE LEVY OF AN ADDITIONAL SALES AND USE TAX OF 0.15 PERCENT BEGINNING JANUARY 1, 2018 AND CONTINUING THEREAFTER; WITH SUCH TAX TO BE IMPOSED ONLY IF REFERRED MEASURE 2\_\_\_, REFERRED TO REGISTERED ELECTORS OF THE CITY AT THE NOVEMBER 8, 2016, ELECTION, IS APPROVED BY A MAJORITY OF SUCH ELECTORS; WITH THE NET PROCEEDS OF SUCH SALES AND USE TAX TO BE COLLECTED, RETAINED AND SPENT FOR OPERATING AND MAINTAINING THE LOUISVILLE RECREATION/SENIOR CENTER AND POOL FACILITIES AT MEMORY SQUARE PARK; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH SALES AND USE TAX AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES \_\_\_  
NO \_\_\_

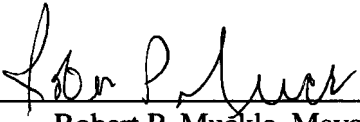
**Section 4.** The provisions of this ordinance shall take effect, following passage and approval thereof as provided in Section 3, on January 1, 2018.

**Section 5.** If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council and the registered voters of the City hereby declare that they would have passed and approved this ordinance and each part hereof irrespective of the fact that any one part be declared invalid.

**Section 6.** The repeal or modification of any provision of the Municipal Code of the City of Louisville by this ordinance shall not release, extinguish, alter, modify, or change in whole or in part any penalty, forfeiture, or liability, either civil or criminal, which shall have been incurred under such provision, and each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings, and prosecutions for the enforcement of the penalty, forfeiture, or liability, as well as for the purpose of sustaining any judgment, decree, or order which can or may be rendered, entered, or made in such actions, suits, proceedings, or prosecutions.

**Section 7.** All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

**INTRODUCED, READ, PASSED ON FIRST READING, AND ORDERED PUBLISHED** this 19<sup>th</sup> day of July, 2016.

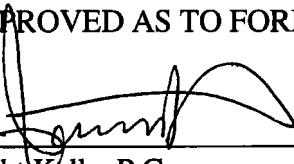
  
Robert P. Muckle, Mayor

ATTEST:

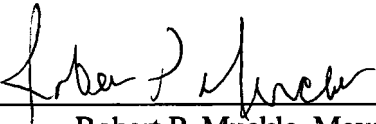
  
Carol Hanson, Deputy City Clerk




APPROVED AS TO FORM:

  
Light Kelly, P.C.  
City Attorney

**PASSED AND ADOPTED ON SECOND AND FINAL READING**, this 2<sup>nd</sup> day of August, 2016.

  
Robert P. Muckle, Mayor

ATTEST:

  
Carol Hanson, Deputy City Clerk

